IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): Mark Franklin Davis

Serial No.: 10/591,374 Examiner: Borsetti, Greg

Filing Date: 08/31/2006 Art Unit: 2626

Title: Multichannel Audio Coding

Conf. No. 8002

July 20, 2010

Commissioner of Patents

P.O. Box 1450

Alexandria, VA 22313-1450

RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

Sir:

This communication is submitted in response to the Notice of Non-Compliant Amendment of June 22, 2010, having a due date of July 22, 2010.

Amendments to the Claims begin on page 2.

Remarks begin on page 5.

Docket: DOL11505US -1 - S.N. 10/591.374